range, in which the municipality is situated. An authenticated copy of the said minutes shall also be affixed to the notice board of the municipal office and relevant extracts of the said minutes shall be sent to the Heads of Departments of the Provincial Government and to the Superintending Officers appointed under sub-section (1) of section 38 for information and necessary action. The chairman shall also immediately submit to the said Collector any minute of dissent that may be forwarded to him within forty-eight hours of the meeting by any Councillor."

XI. Local Administration Department Notification No. 427, *dated the* 22*nd June* 1943, *published at page* 242 *of Part I-A of the* Fort St. George Gazette, *dated the* 6*th July* 1943.

In exercise of the powers conferred by sub-section (1) of section 305 of the Madras District Municipalities Act, 1920 (Madras Act V of 1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act :—

RULE.

To sub-rule (1) of rule 60 of the said schedule, the following *explanation* shall be added, namely :—

" *Explanation.*—It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss, to contend that notwithstanding his negligence or misconduct the deficiency or loss would not have occurred but for the negligence or misconduct of some other person."

APPENDIX IV

[Vide item IV (2) on page 233 supra.]

Draft Amendments.

Whereas certain rules amending Schedules II, IV, V and VII to the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), were made by His Excellency the Governor of Madras in exercise of the powers conferred by section 201 (1) of that Act for the reasons mentioned in the Appendix when the Proclamation under section 93 of the Government of India Act, 1935, was in force in this Province ;

And whereas the said rules will cease to be in force on the 30th April 1948;

And whereas it is expedient to re-enact these rules permanently subject to modifications in two respects ;

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Now, therefore, in pursuance of section 201-A of the Madras Local Boards Act aforesaid, this Council is hereby pleased to approve the following draft rule proposed to be made by the Government of Madras :—

DRAFT RULE.

The rules published with the notifications of the Local Administration Department reproduced below are hereby re-enacted permanently, subject to the modifications that—

(1) in the rule published with Local Administration Department Notification No. 216, dated the 11th February 1941, for the words "India or the Empire," the words "or the Dominion of India" shall be substituted; and

(2) in the rules published with Local Administration Department Notification No. 400, dated the 21st September 1945, in item (ii) of rule 1, for the words and figures "Controller under the Madras House Rent Control Order, 1941," the words, brackets and figures "Controller under the Madras Buildings (Lease and Rent Control) Act, 1946" shall be substituted.

I. *Local Administration Department Notification No.* 736, *dated the 25th June* 1940, *published at page* 432 *of Part I-A of the* Fort St. George Gazette, *dated the 2nd July* 1940.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule IV to the said Act : —

RULE.

In the said schedule—

(i) in rule 32—

(*a*) in sub-rule (3), for the words "shall be payable by any person," the words and figures "shall be recovered from any person in the manner laid down in rule 33" shall be substituted; and

(*b*) after sub-rule (3), the following sub-rule shall be added, namely :—

"(4) Nothing contained in this rule or in rule 33 shall preclude the local board from suing in a civil court for any tax due to it under this Act"; and

(ii) sub-rule (3) of rule 33 shall be omitted.

II. *Local Administration Department Notification No.* 216, *dated the 11th February* 1941, *published at page* 142 *of Part I-A of the* Fort St. George Gazette, *dated the 25th February* 1941.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of

1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule V to the said **Act**:—

RULE.

In clause (2) of rule 4 of the said schedule, the following words shall be inserted between the words " charitable fund " and " or ", namely :—

" or to a fund for the defence of the local area within its jurisdiction, India or the Empire."

III. Local Administration Department Notification No. 541, *dated the* 12*th May* 1941, *published at page* 348 *of Part I-A of the* Fort St. George Gazette, *dated the* 20*th May* 1941.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule V to the said **Act**:—

RULE.

In rule I-B of the said schedule—

(1) Sub-rules (1) and (2) shall be renumbered as sub-rules (2) and (3) respectively, and the following shall be inserted as sub-rule (1), namely :—

" (1) A district board—

(*a*) shall make provision for the construction, diversion, improvement and maintenance of the different classes of roads in its charge and of all bridges, culverts, road dams and causeways on such roads to such extent as the Provincial Government consider necessary and practicable; and

(*b*) shall not divert such provision to other purposes without the express sanction of the Provincial Government ";

(2) clause (*a*) of sub-rule (2) as so renumbered shall be omitted; and

(3) in clause (*e*) of sub-rule (3) as so renumbered, for the expression " sub-rule (1)," the expression " sub-rules (1) and (2) " shall be substituted.

IV. Local Administration Department Notification No. 596, *dated the* 9*th June* 1941, *published at page* 402 *of Part I-A of the* Fort St. George Gazette, *dated the* 10*th June* 1941.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV

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of 1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule V to the said Act :—

RULE.

In sub-rule (1) of rule 9 of the said schedule, after sub-clause (ii) of clause (*b*), the following word and clause shall be inserted, namely :—

" or

(*c*) subject to such control as may be prescribed by such person as may be appointed by the Provincial Government in that behalf."

V. Local Administration Department Notification No. 153, *dated the* 18*th February* 1942, *published at page* 158 *of Part I-A of the* Fort St. George Gazette, *dated the 3rd March* 1942.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), His Excellency the Governor of Madras is hereby pleased to make, with effect on and from the 1st April 1942, the following rule altering Schedule IV to the said Act :—

RULE.

For sub-rule (1) of rule 9 of the said schedule, the following sub-rule shall be substituted, namely :—

" (1) The classes into which companies and persons shall, for the purposes of assessment to the profession tax, be divided and the maximum half-yearly tax leviable on each class shall be as follows :—

Class.	Half-yearly income.				Maximum half-yearly tax. RS.	A.
I	More than Rs. 9,600		.. ..	..	25	0
II	Do.	7,800	but not more than Rs.	9,600 ..	18	0
III	Do.	6,000	do.	7,800 ..	13	0
IV	Do.	4,200	do.	6,000 ..	9	0
V	Do.	3,000	do.	4,200 ..	6	0
VI	Do.	1,800	do.	3,000 ..	3	0
VII	Do.	1,200	do.	1,800 ..	2	0
VIII	Do.	600	do.	1,200 ..	1	0
IX	Do.	300	do.	600 ..	0	8"

VI. Local Administration Department Notification No. 188, *dated the* 5*th February* 1943, *published at page* 88 *of Part I-A of the* Fort St. George Gazette, *dated the 9th March* 1943.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1929 (Madras Act XIV of

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1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule VII to the said Act :—

RULE.

In Schedule VII to the said Act—

(i) In clause (*a*), after the word " boiling," the words " paddy or " shall be inserted.

(ii) For clause (*m*), the following clause shall be substituted, namely :—

" (*m*) selling or storing timber, firewood, thatching materials, hay, grass, straw, fibre, coal or charcoal."

(iii) For the proviso at the end, the following proviso shall be substituted, namely :—

" Provided that no licence shall be required for boiling paddy or for the storage of timber, firewood, thatching materials, hay, grass, straw, fibre, coal or charcoal when such boiling or storage is for private use or is in a place not situated among inhabited houses."

VII. Local Administration Department Notification No. 309, *dated the* 12*th April* 1943, *published at page* 164 *of Part I-A of the* Fort St. George Gazette, *dated the* 27*th April* 1943.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule II to the said Act :—

RULE.

For sub-rule (1) of rule 11 of the said schedule, the following sub-rule shall be substituted, namely :—

" (1) Within three days of the date of the meeting of a district board a copy of the minutes of the proceedings at such meeting in English and in the language of the district shall be forwarded to the Collector of the district and another copy to the Deputy Inspector of Municipal Councils and Local Boards of the range in which the district board is situated. An authenticated copy of the said minutes shall also be affixed to the notice board of the office of the district board and relevant extracts of the said minutes shall be sent to the Heads of Departments of the Provincial Government and to the Superintending Officers appointed under sub-section (1) of section 37 for information and necessary action."

VIII. Local Administration Department Notification No. 477, *dated the* 29*th July* 1943, *published at page* 272 *of Part I-A of the* Fort St. George Gazette, *dated the* 3*rd August* 1943.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of

1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule VII to the said Act :—

RULE.

In clause (*h*) of Schedule VII to the said Act, for the words "manufacturing sugarcandy," the words "manufacturing jaggery or sugarcandy" shall be substituted.

IX. Local Administration Department Notification No. 207, *dated the 4th May* 1944, *published at page* 132 *of Part I-A of the* Fort St. George Gazette, *dated the 23rd May* 1944.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), His Excellency the Governor of Madras is hereby pleased to make the following rule altering Schedule V to the said Act :—

RULE.

In rule 1 of the said schedule; after sub-rule (*a*), the following sub-rule shall be inserted, namely :—

"(*aa*) It shall be the duty of every panchayat to provide for the payment of transit pay and travelling allowance of a person appointed as its executive officer in respect of his journey to join the appointment."

X. Local Administration Department Notification No. 400, *dated the 21st September* 1945, *published at page* 250 *of Part I-A of the* Fort St. George Gazette, *dated the 23rd October* 1945.

In exercise of the powers conferred by sub-section (1) of section 201 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), His Excellency the Governor of Madras hereby makes the following rules altering Schedule IV to the said Act :—

RULES.

1. In rule 24 of the said schedule—

(i) in sub-rule (1), the words "and notice of every such amendment shall be given to the person or persons interested therein" shall be omitted and the following words shall be added, namely :—

"or subject to any rules which the Provincial Government may make in this behalf, by substituting therein for the name of the owner of any property the name of any other person who has succeeded by transfer or otherwise to the ownership of the property";

(ii) at the end of the proviso to sub-rule (2), the following shall be added, namely :—

"except where the fair rent of a building has been determined by the Controller under the Madras House Rent Control Order, 1941";

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(iii) after the same proviso, the following further proviso shall be added, namely :—

" Provided further that the decision of the executive authority in any disputed case of transfer of ownership of a property shall not give the transferee a legal title to the property "; and

(iv) after sub-rule (2), the following sub-rule shall be added, namely :—

" (3) in every case in which, between one general revision and another, the executive authority assesses any property for the first time, or increases the assessment on any property otherwise than in consequence of a general enhancement of the rate at which the house-tax is leviable, the executive authority shall intimate by a special notice to the owner or occupier of such property that a petition for revising the assessment will be considered if it reaches the panchayat office within 60 days from the date of service of such notice in the case of the Government, a railway administration or a company and within 30 days from the date of service of such notice in other cases."

2. Rule 24-A of the said schedule shall be renumbered as sub-rule (1) of that rule and the following shall be added as sub-rule (2), namely :—

" (2) Immediately after the disposal of a revision petition under sub-rule (1) or rule 24 (3) the executive authority shall inform the petitioner or his authorized agent, either orally or in writing, of the orders passed thereon, shall direct him to pay the amount fixed on revision within 15 days after the date of receipt of such intimation, or, if the amount is not yet due, within 15 days from the date on which it becomes due, and shall, if necessary, cause the assessment books to be corrected."

3. In rule 27 of the said schedule—

(i) in clause (*a*) the figures " 24 " shall be omitted; and

(ii) in clause (*b*), for the expression " 24-A " the expression " 24-A (2) " shall be substituted.

4. In sub-rule (1) of rule 33 of the said schedule, after the words " notice or bill," the following shall be inserted, namely :—

" or the giving of the direction referred to in rule (24-A 2)."